

National Taxpayer Advocate Public Forum
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A. Tax Practice

I concentrate my practice on federal, state, and international transactional and tax controversy matters before the IRS and state taxing authorities. I have experience resolving IRS examinations, collection cases, administrative appeals before the IRS Office of Appeals, and civil and criminal tax litigation matters. Additionally, I provide business and tax planning advice to corporations, partnerships, and limited liability companies. I represent a broad range of clients, including individuals, privately held businesses, and large Fortune 500 companies. I also resolve pro bono cases through the Tax Court Pro Bono Program of the State Bar of Texas.

B. Challenges for Taxpayers and Tax Professionals

Taxpayers and tax professionals face many challenges in the tax controversy arena. First, the “IRS machine” can frequently run over and intimidate taxpayers as their audits are frequently cumbersome and costly to defend. The IRS needs more focused Information Document Requests (“IDR”), rather than requesting anything and everything. It is expensive to obtain records from banks, and frequently the internal man hours are difficult to navigate. The system is becoming so arduous to navigate that it is becoming increasingly difficult for taxpayers to effectively contest tax issues. Additionally, there are times when the IRS--especially procedurally--makes a case unnecessarily difficult when the correct result is apparent.

Further, accessibility is key. It would be great for tax professionals to have electronic access to obtain IRS transcripts. The call to request transcripts and the 10 transcript limit per call requirements are cumbersome and unnecessary. Moreover, there is a growing service crisis. Overworked and overburdened IRS Revenue Officers file liens and levies and then are unavailable to address the pertinent issues, likely due in part to the size of their caseload. Many of these service-related problems could be ameliorated with additional funding, staffing, and training.

In many ways the IRS has forgotten its main goal to provide service to the taxpayer.

C. Pro Se Taxpayers

Many taxpayers do not have the resources or the training to navigate through the current system and solve tax problems themselves. In theory taxpayers should be able to represent themselves and arrive to the right conclusion with the help of the IRS. However, unfortunately, the system continues to fall short. For instance, many taxpayers generally lack a sufficient understanding of their tax problems due in part to not having reasonable access to much of their information and accounts in the possession of the IRS.

D. Personal Contact vs. Online Access

The IRS must achieve the right balance between online access and personal meetings with the IRS. If taxpayers had access to a user-friendly system, they would be in a better position to resolve many of their tax problems, as many issues they deal with are relatively simple, such as information report and tax return mismatches, etc..

E. Advantages and Disadvantages Regarding Access to Taxpayer Accounts by Tax Professionals

The greatest advantage is better access to information saving taxpayers and the system as a whole time and resources. The greatest disadvantage is unauthorized and/or incompetent use, which would require regulation.